



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

January 13, 1986

TO COUNTY ASSESSORS:

WELFARE EXEMPTION NOTICE

WILLIAM M. BENNETT
First District, Kentfield

CONWAY H. COLLIS
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.
Third District, San Diego

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 86/08

Here is a copy of the welfare exemption notice that is required under the provisions of Title 18, Public Revenue, California Administrative Code, Chapter 1, Subchapter 2, Article 3, Rule 136, titled Welfare Exemption Claim Review Procedure to be sent to welfare exemption claimants for each property that is denied the exemption (NOT BEEN MET) for one or more of the reasons shown below:

- A-1. Fund Raising Purposes (Coded--F.R.P.)
- A-2. Religious Aspect Not Apparent (Coded--R.N.A.)
- A-3. Not Exclusively Used (Coded--N.E.U.)
- A-4. Charitable Aspect Not Apparent (Coded--C.N.A.)
- A-5. Vacant, Unused Property (Coded--V.U.P.)

The notice will not be sent to claimants where:

1. The articles of incorporation are missing (A.I.).
2. The irrevocable dedication clause is not acceptable (I.D.).
3. One or more tax letters are missing (N.T.L.).
4. Real property is not recorded in name of claimant (P.N.R.).
5. No financial statement (assets-liabilities) (N.F.S.).
6. No operating statement (income-expenses) (N.O.S.).
7. Rehabilitation-Living Quarters form (AH 267R) must be submitted (R.L.Q.).
8. Claim filed late (L.F.).
9. Operator has not filed claim (O.N.F.).
10. Operator has not qualified for the exemption (O.N.Q.).
11. The finding is "BEEN MET", but a code has been checked that may deny the exemption for a portion of the property.

NOT BEEN MET BOXES CHECKED ON ORIGINAL FINDINGS

Assessment Standards' staff will complete a notice for items A-1 through A-5 and the notice will be stapled to the claimant's copy only. The assessor's copy of the finding will NOT include a copy of the notice. Where there is more than one property in a claim there will be a notice for each property that requires a notice.

IMPORTANT: The notice to the claimant will include the same date as the date of the finding. The 30 days to submit supplemental material to the Board commences on the following day and includes Saturdays, Sundays, and Holidays (except that if the 30th day falls on a Saturday, Sunday, or legal Holiday, the time limit to submit material is extended to the following business day)--THERE IS NO LATE FILING. However, upon written application filed within the noticed time limit, the claimant shall be granted an additional 30 days to submit the material.

NOT BEEN MET BOXES CHECKED ON AMENDED FINDINGS

Where the claimant submits supplemental information for a property and the finding is "BEEN MET" a notice with the B-1 box checked along with the finding will be sent to the claimant. The assessor will receive only the amended "BEEN MET" finding.

However, where the supplemental information submitted does not provide a basis for issuing a "BEEN MET" finding a second notice with the B-2 box checked will be attached to the amended "NOT BEEN MET" finding. A copy of this second notice will be attached by the Assessment Standards' staff to the assessor's copy of the finding.

IMPORTANT: The second notice to the claimant will include the same date as the date of the finding. The claimant has 30 days from the date of the second notice (Box-2 checked) to petition the Board for hearing--THERE IS NO LATE FILING OF A PETITION.

PETITION (no special form)

A petition for hearing must:

1. Be addressed to the Board's Executive Secretary.
2. State all of the grounds upon which qualification is claimed, and
3. Indicate whether an oral hearing is desired, and if so, estimate the time necessary therefor.
4. Be signed by an authorized representative and mailed to the Executive Secretary, State Board of Equalization, P.O. Box 1799, Sacramento, CA 95808, or deposited personally at the Board's office at 1020 N Street, Sacramento.

ORAL HEARING (Rule 136(e))

The Board may decline to grant an oral hearing on a petition. On those petitions for which an oral hearing is granted, the Executive Secretary shall notify the claimant of the time and place where the hearing shall be conducted. The time of the hearing shall be no sooner than 15 days from the date of the notice and may be extended for good cause. Oral hearing may be waived by the claimant and the matter submitted for decision on the basis of the written petition.

SUBMISSION: NOTICE OF DECISION (Rule 136(f))

After the hearing the matter may be taken under submission. Whether or not a hearing has been granted, a written notice of decision will be sent to the claimant and to the assessor concerned.

Rule 136 was adopted April 10, 1985 and became effective July 18, 1985.

If you have questions concerning the rule or application of the procedures, please contact William Grommet, Exemption Officer; his phone number is (916) 445-4982.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
AL-12-1387A

County _____

STATE BOARD OF EQUALIZATION
ASSESSMENT STANDARDS DIVISION
P.O. Box 1799, Sacramento, CA 95808
Telephone: (916) 445-4982

WELFARE EXEMPTION NOTICE

Organization: _____ Date: _____

Property Location: _____

This notice is required under the provisions of Title 18, Public Revenue, California Administrative Code, Chapter 1, Subchapter 2, Article 3, Rule 136, Welfare Exemption Claim Review Procedure, to be sent to welfare exemption claimants for each property that is denied the exemption (NOT BEEN MET) for one or more of the reasons shown in Item A below.

A. ☒ Your claim has been denied for one or more of the following reasons:

1. () Fund Raising Purposes (Coded -- F.R.P.);
2. () Religious Aspect Not Apparent (Coded -- R.N.A.);
3. () Not Exclusively Used (Coded -- N.E.U.);
4. () Charitable Aspect Not Apparent (Coded -- C.N.A.);
5. () Vacant, Unused Property (Coded -- V.U.P.).

You have 30 days* from the date of this notice to submit supplementary material supporting your claim.

Date: _____

B.

1. ☒ Review of supplementary materials submitted in support of your claim provides a basis for issuing an amended "Been Met" finding or findings.
2. ☒ Review of supplementary materials submitted in support of your claim does not provide a basis for issuing an amended "Been Met" finding or findings. You have 30 days* from the date of this notice to petition the Board for hearing on the denial of your claim.**

Verne Walton, Chief
Assessment Standards Division

* If the 30th day falls on a Saturday, Sunday, or legal holiday, the time limit is extended to the following business day.

** A petition for hearing must (1) be addressed to the Board's Executive Secretary, (2) state all of the grounds upon which qualification is claimed, and (3) indicate whether an oral hearing is desired, and if so, estimate the time necessary therefor. The petition must be signed by an authorized representative and mailed to the Executive Secretary at the above address, or deposited personally at the Board's office at 1020 N Street, Sacramento.